

## PROPERTY TAX APPEAL BOARD'S DECISION

APPELLANT: Bonnie Wittkoff  
DOCKET NO.: 05-00260.001-R-1  
PARCEL NO.: 09-36-407-025

The parties of record before the Property Tax Appeal Board are Bonnie Wittkoff, the appellant; and the Lake County Board of Review.

The subject property consists of a 52,855 square foot parcel improved with a one-story, owner occupied, single family dwelling located in Wauconda Township. The subject property is situated on a private lake.

The appellant appeared before the Property Tax Appeal Board claiming unequal treatment in the assessment process for the subject's land as the basis of the appeal. The appellant did not contest the subject's improvement assessment. In support of this argument, the appellant presented evidence of assessment data on three comparable properties located in close proximity to the subject and assessment data on 12 lakefront properties located on the same lake and in the same subdivision as the subject, but which are located in neighboring Cuba Township. The three comparables located in the Wauconda Township ranged in size from 47,068 to 55,090 square feet. These comparables had land assessments ranging from \$19,843 to \$29,919 or from \$0.42 to \$1.09 per square foot of land area. The 12 lakefront comparables located in Cuba Township ranged in size from 38,695 to 64,679 square feet. These comparables located on the same lake and in the same subdivision as the subject, had land assessments ranging from \$26,766 to \$30,378 or from \$0.44 to \$0.71 per square foot of land area. The subject has a land assessment of \$57,835 or \$1.09 per square foot of land area. Based on this evidence the appellant requested the subject's land assessment be reduced to \$25,866 or \$0.49 per square foot of land area.

The board of review submitted "Board of Review Notes on Appeal" wherein the subject's land assessment of \$57,835 was disclosed.

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Based on the facts and exhibits presented, the Property Tax Appeal Board hereby finds a reduction in the assessment of the property as established by the Lake County Board of Review is warranted. The correct assessed valuation of the property is:

LAND:	\$	27,485
IMPR.:	\$	101,813
TOTAL:	\$	129,298

Subject only to the State multiplier as applicable.

PTAB/08-07/05-00260

In addition, assessment data and descriptions on three comparable properties were presented. The comparables consisted of one story dwellings situated on lots ranging from 45,302 to 70,030 square feet of land area located in close proximity to the subject in Wauconda Township. The properties had land assessments ranging from \$49,571 to \$63,626 or from \$0.91 to \$1.09 per square foot of land area.

The Wauconda Township Assessor was called as a witness. She testified that land in the subject's neighborhood has a base site of 55,000 square feet. She further testified that vacant and improved residential land is assessed at \$1.28 per square foot up to 55,000 square feet. Residential excess over 55,000 square feet is assessed at \$0.67 per square foot of land area. The Township Assessor argued that the market values are different between Wauconda Township and Cuba Township. No further evidence was offered in support of this contention. In addition, the board of review argued that two of the appellant's comparables were not lakefront properties. Based on the evidence presented, the board of review requested confirmation of the subject's assessment.

After reviewing the record, considering the testimony and evidence, the Property Tax Appeal Board finds that it has jurisdiction over the parties and the subject matter of this appeal. The Board further finds that a reduction in the assessment of the subject property is warranted based on the evidence contained in the record.

The Illinois Supreme Court has held that taxpayers who object to an assessment on the basis of lack of uniformity bear the burden of proving the disparity of assessment valuations by clear and convincing evidence. Kankakee County Board of Review v. Property Tax Appeal Board, 131 Ill.2d 1 (1989). The evidence must demonstrate a consistent pattern of assessment inequities within the assessment jurisdiction.

In this appeal, there were a total of eighteen comparable properties submitted by the parties. Six of the properties were located in Wauconda Township, same as the subject. Twelve comparables were located in Cuba Township. The properties located in Wauconda Township had land assessments ranging from \$0.42 to \$1.09 per square foot of land area. The properties located in Cuba Township had land assessments ranging from \$0.44 to \$0.71 per square foot of land area.

The Board finds the appellant's comparables #2 and #3 are not similar to the subject because they are not lakefront properties and are therefore given reduced weight in the Board's analysis. The Board further finds that the market value evidence submitted by the board of review does not justify why land assessments for

property located in the same subdivision, on the same private lake, but in different townships, are substantially different. The Board finds that similar land located in the same subdivision, exposed to the same market factors, as in this case, should have similar market values and similar assessments. Even though the board of review presented testimony from the township assessor explaining how land was assessed in the subject's neighborhood, the board of review failed to explain or present evidence to show any market data to justify the substantially differing assessments within the subdivision from township to township.

The Board further finds that the testimony and assessment data indicate that land in the subject's subdivision, but located in different townships, is being assessed using different methodologies and rates, which constitutes unequal treatment in the assessment process as held in Walsh v. Property Tax Appeal Board, 181 Ill.2d 228, 229 Ill.Dec. 487 (1998). The Walsh Court found that not only are assessments to be uniform among similarly situated properties, but the basis of determining the assessments must also be uniform. Walsh holds that taxing officials must use the same basis for determining assessed valuations for all like properties. The Board finds there is ample evidence, that using the property record cards, assessment data, the assessor's own testimony, indicating lots with high degrees of similarity located in the same subdivision, on the same private lake, in the same market area and assessment jurisdiction of Lake County, are being valued and assessed using different methodologies and rates.

Both parties submitted assessment data on a total of eighteen land assessment comparable ranging from \$0.42 to \$1.09 per square foot of land area. The appellant testified that her comparables were located in the subject's market area, that being the same lake and same subdivision. The board of review refuted that two of the appellant's comparables were not lakefront properties. Having considered the remaining comparables submitted by both parties the Board finds an inequity exists in the assessments for property located within the subject's market area and between the two neighboring townships. After consideration of the entire assessment for the subject and the comparables submitted by the board of review, the subject's land assessment of \$1.09 per square foot does not comport with the township assessor's testimony that land in the subject's neighborhood is assessed at \$1.28 per square foot for property containing up to 55,000 square feet of land area.

Moreover, the Board finds the land comparables located in Cuba Township have considerably lower land assessments than the properties located in Wauconda Township, even though they are located in the subject's same market area with high degrees of

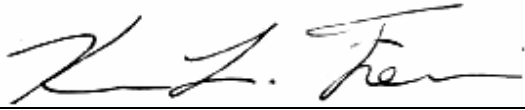
similarity. The Board finds that thirteen of the sixteen properties considered similar to the subject, as submitted by both parties, which were not refuted, have lower per square foot land assessments than the subject. As a result of this analysis, the Board finds a consistent pattern of assessment inequity exists and a reduction in the subject's land assessment is warranted.

After considering the entire record, the entire assessments along with the testimony and evidence presented by both parties, the Property Tax Appeal Board finds that the appellant has supported the contention of unequal treatment in the assessment process and a reduction in the assessment of the subject property is warranted.


This is a final administrative decision of the Property Tax Appeal Board are subject to review in the Circuit Court or Appellate Court under the provisions of the Administrative Review Law (735 ILCS 5/3-101 et seq.) and section 16-195 of the Property Tax Code.



Chairman



Member



Member



Member



Member

DISSENTING: \_\_\_\_\_

C E R T I F I C A T I O N

As Clerk of the Illinois Property Tax Appeal Board and the keeper of the Records thereof, I do hereby certify that the foregoing is a true, full and complete Final Administrative Decision of the Illinois Property Tax Appeal Board issued this date in the above entitled appeal, now of record in this said office.

Date: September 28, 2007



Clerk of the Property Tax Appeal Board

**IMPORTANT NOTICE**

Section 16-185 of the Property Tax Code provides in part:

"If the Property Tax Appeal Board renders a decision lowering the assessment of a particular parcel after the deadline for filing

complaints with the Board of Review or after adjournment of the session of the Board of Review at which assessments for the subsequent year are being considered, the taxpayer may, within 30 days after the date of written notice of the Property Tax Appeal Board's decision, appeal the assessment for the subsequent year directly to the Property Tax Appeal Board."

In order to comply with the above provision, YOU MUST FILE A PETITION AND EVIDENCE WITH THE PROPERTY TAX APPEAL BOARD WITHIN 30 DAYS OF THE DATE OF THE ENCLOSED DECISION IN ORDER TO APPEAL THE ASSESSMENT OF THE PROPERTY FOR THE SUBSEQUENT YEAR.

Based upon the issuance of a lowered assessment by the Property Tax Appeal Board, the refund of paid property taxes is the responsibility of your County Treasurer. Please contact that office with any questions you may have regarding the refund of paid property taxes.